Amendments to the Claims:

Please amend the claims as indicated below. This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claims 1-2. Cancelled.

3. (Currently Amended) An interactive, online qualified-intermediary computer system for transacting like-kind exchanges of an at least one relinquishment property for an at least one replacement property between a taxpayer, an at least one relinquishment property receiver, and an at least one replacement property provider, said computer system comprising at least one computer device, said at least one computer device programmed to:

A) receive from the taxpayer an input [[of]]comprising a plurality of parameters that characterize a proposed exchange of the at least one relinquishment property with the at least one replacement property;

B) in response to receiving the input in A), substantially simultaneously test the plurality of parameters that characterize the proposed exchange against a set of rules by which like-kind exchange transactions meet safe-harbor provisions for tax-deferred treatment to determine whether the proposed exchange would meet safe-harbor provisions for tax-deferred treatment;

C) for a result of B) that indicates that the proposed exchange would meet safe-harbor provisions for tax-deferred treatment, automatically facilitate transact[[ing]] at least a portion of the proposed exchange of the at least one property to be relinquished for the at least one replacement property, wherein automatically facilitating transacting at least a portion of the proposed exchange

comprises <u>automatically sending a notification of an assignment by the taxpayer</u> <u>of rights, wherein automatically sending the notification of the assignment by the</u> <u>taxpayer of rights comprises sending to a party to the exchange the notification</u> <u>of the assignment by the taxpayer of rights, wherein the party to the exchange is</u> <u>selected from a group comprising: the at least one relinquishment property</u> <u>receiver, and the at least one replacement property provider</u>generating a notification to the taxpayer that the proposed exchange would meet safe-harbor provisions for tax-deferred like-kind exchange treatment; and

D) for a result of B) that indicates that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment, generate a notification to the taxpayer that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment.

4. (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

batch deposit proceeds for exchanging a first set of properties to be relinquished for a set of like-kind replacement properties in a restricted qualified exchange intermediary account.

5. (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

electronically generate an online interface through which the taxpayer can electronically communicate through at least one intermediary the relinquishment of at least one relinquishment property; and

electronically generate an online interface through which the taxpayer can electronically communicate a replacement of the at least one relinquished property with at least one replacement property.

6.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

transact a relinquishment of a first property by the taxpayer independently of a reinvestment in a second property of funds received on behalf of the taxpayer for the relinquishment of the first property.

7.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

save in a database a plurality of electronic addresses wherein each electronic address is characterized by a unique identifier and wherein each unique identifier corresponds to a particular exchange intermediary of a plurality of exchange intermediaries; and

retrieve from the database, in response to an input by the taxpayer of an exchange intermediary identifier, an electronic address for an exchange intermediary with an identifier that corresponds to the taxpayer input of the exchange intermediary identifier.

8.   (Withdrawn) The computer system of Claim 7, said computer system further programmed to:

establish a communication link with the retrieved electronic address.

9.   (Withdrawn) The computer system of Claim 8, said computer system further programmed to:

format electronic communications with each exchange intermediary according to requirements of the exchange intermediary corresponding to the

taxpayer-input exchange intermediary identifier.

10.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

compare a set of parameters describing a proposed like-kind exchange transaction input by the taxpayer with a set of rules by which like kind exchange transactions qualify for tax-deferred treatment.

11.   (Previously Presented) The computer system of Claim 3, wherein at least one parameter of the plurality of parameters that characterize the proposed exchange in A) is selected from a group consisting of:

1) an identification of a bank through which funds for the proposed exchange would be transferred,

2) an identification of the at least one relinquishment property receiver,

3) an identification of the at least one replacement property provider,

4) for each of the at least one relinquishment property:

a) an indication of a respective first type of property,

b) a scheduled respective relinquishment date selected from the group consisting of:

i) a proposed relinquishment date, and

ii) an actual relinquishment date,

c) a scheduled respective relinquishment price selected from the group consisting of:

i) a proposed relinquishment price, and

ii) an actual relinquishment price,

5) for each of the at least one replacement property:

a) an indication of a respective second type of property,

b) a proposed replacement date, and

c) a proposed replacement price;

6) an identification of an exchange intermediary through which the exchange will be transacted; and

7) an assignment of rights to a like-kind exchange intermediary for the purpose of authorizing a like-kind exchange transaction by the like-kind exchange intermediary.

12.   (Currently Amended) The computer system of Claim 3, wherein at least one parameter of the plurality of parameters that characterize the proposed exchange in A) comprises, for each of the at least one relinquishment property, an indication of a respective first type of property, and for each of the at least one replacement property, an indication of a respective second type of property, wherein the substantially simultaneously testing of B) comprises:

simultaneously determin[[e]]ing, for each of the at least one relinquishment property and for each of the at least one replacement property, whether the proposed exchange of each of the at least one relinquishment property of the respective first type of property, with each of the at least one replacement property of the respective second type of property would meet safe-harbor provisions for tax-deferred treatment, according to the set of rules by which like-kind exchange transactions meet safe-harbor provisions for tax-deferred treatment.

13.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

determine a schedule of deadlines by which a plurality of phases must be completed for an exchange of a first property to be relinquished by the taxpayer for a second property to replace the first property.

14.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

calculate for each like-kind exchange a deadline date comprising the earlier of:

a) a second date that occurs one hundred eighty days after a first date on which the taxpayer transfers a property to be relinquished in a proposed exchange transaction; or

b) a third date by which the taxpayer must file a tax return with which to return a tax imposed on the transfer of the relinquished property.

15.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

compare a current date for a day on which the taxpayer that has transferred a first property to be relinquished in a proposed exchange transaction to a first deadline date by which the taxpayer must identify a second property with which to replace the first property.

16.   (Currently Amended) The computer system of Claim 3, wherein automatically sending the notification of the assignment by the taxpayer of rights comprises automatically sending to the at least one relinquishment property

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receiver an electronic notification of an assignment by the taxpayer of rights to an intermediary regarding the relinquishment property ~~the plurality of parameters that characterize the proposed exchange in A) comprise a current date, and, for each of the at least one relinquishment property, a relinquishment date, wherein the substantially simultaneously testing of B) comprises, for each of the at least one relinquishment property:~~

~~E) calculating a replacement identification deadline comprising adding a replacement identification time frame to the relinquishment date;~~

~~F) comparing the replacement identification deadline to the current date; and~~

~~G) if the current date is less than the replacement identification deadline, sending a notification to the taxpayer of the replacement identification deadline.~~

17.   (Currently Amended) The computer system of Claim 3, wherein automatically sending the notification of the assignment by the taxpayer of rights comprises automatically sending to the at least one replacement property provider an electronic notification of an assignment by the taxpayer of rights to an intermediary regarding the replacement property ~~the plurality of parameters that characterize the proposed exchange in A) comprise a current date, and, for each of the at least one relinquishment property, further comprise: i) a relinquishment date, ii) a relinquishment price, and iii) a replacement identification date, wherein the substantially simultaneously testing of B) comprises, for each of the at least one relinquishment property:~~

~~E) calculating a replacement identification deadline comprising adding a replacement identification time frame to the relinquishment date;~~

~~F) testing the replacement identification deadline against the replacement identification date; and~~

~~G) if the result of F) indicates that the replacement identification date is~~

~~greater than the replacement identification deadline, reporting to the taxpayer~~
~~that the proposed exchange would not meet safe-harbor provisions for tax-~~
~~deferred treatment.~~

18.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

communicate a first set of exchange transaction information to one of said relinquished property receivers comprising: a set of wiring instructions and a set of assignment information.

19.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

collect a notification of wired funds from a bank for a particular relinquished property receiver for the benefit of the taxpayer;

record a deposit of the wired funds into a general account for the benefit of the taxpayer; and

notify an exchange intermediary administrator of the recorded deposit of the wired funds into a general account for the benefit of the taxpayer.

20.   (Previously Presented) The computer system of Claim 3, wherein the plurality of parameters that characterize the proposed exchange in A) comprise a current date, and, for each of the at least one relinquishment property, further comprise a relinquishment date, and for each of the at least one replacement property, further comprise a replacement transaction date, wherein the substantially simultaneously testing of B) comprises, for each of the at least one relinquishment property:

E) calculating a replacement transaction deadline comprising adding a

replacement transaction time frame to the relinquishment date;

F) testing the replacement transaction deadline against the replacement transaction date; and

G) if the result of F) indicates that the replacement transaction date will be greater than the replacement transaction deadline, reporting to the taxpayer that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment.

21.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

collect a set of wire transfer instructions pertaining to a proposed transfer of a replacement property on behalf of one of said taxpayers for a replacement amount; and

verify that the taxpayer has sufficient funds in a general system account for which a subaccount exists on behalf of the taxpayer for at least the replacement amount.

22.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

evaluate a set of parameters describing a proposed like-kind exchange transaction for the taxpayer according to a set of rules by which like-kind exchange transactions qualify for tax-deferred treatment; and

alert the taxpayer about each discrepancy between any one of said parameters and a corresponding rule by which like-kind exchange transactions qualify for tax-deferred treatment.

23.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

transfer funds on behalf of the taxpayer from a system level account to a bank and bank account specified by one of said replacement property owners;

obtain transfer of ownership of a replacement property from the replacement property owner; and

transfer ownership of the replacement property to the taxpayer.

24.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

establish through collecting input from the taxpayer characterizing a proposed exchange of two properties an intent by the taxpayer to treat a sale of a first property to be relinquished and a subsequent reinvestment of proceeds received from the sale of the first property into a purchase of a like-kind replacement second property as a like-kind exchange that qualifies for tax-deferred treatment under a set of rules.

25.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

collect from the taxpayer input characterizing an intent by the taxpayer to treat a sale of at least one property to be relinquished and a subsequent reinvestment of proceeds received from the sale of the relinquished property into a purchase of at least one like-kind replacement property as a like-kind exchange that qualifies for tax-deferred treatment under a set of rules.

26.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

generate for electronic execution by the taxpayer an online exchange agreement input interface for collecting input by the taxpayer of an agreement by the taxpayer to a set of terms according to which a first property to be relinquished will be exchanged for a second property to replace the relinquished property.

27.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

collect input from the taxpayer that electronically characterizes an agreement by the taxpayer to a set of terms by which a first property to be relinquished will be exchanged for a second property with which to replace the relinquished property.

28.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

collect an electronic signature from the taxpayer to an online exchange agreement that electronically characterizes an intent by the taxpayer to treat a sale of a first property to be relinquished and a subsequent reinvestment of proceeds received from the sale of the relinquished property into a purchase of a second like-kind replacement property as a like-kind exchange that qualifies for tax-deferred treatment under a set of rules.

29.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

generate for electronic execution by the taxpayer an online exchange agreement input screen for collecting an indication by the taxpayer of agreement by the taxpayer to a set of terms by which multiple properties to be relinquished will be exchanged for multiple replacement properties.

30.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

collect input from the taxpayer of an agreement by the taxpayer to a set of terms by which multiple properties to be relinquished will be exchanged for multiple properties with which to replace the relinquished properties.

31.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

collect an electronic signature from the taxpayer to an online exchange agreement that electronically characterizes an intent by the taxpayer to treat a sale of a plurality of properties to be relinquished and a subsequent reinvestment of proceeds received from the sale of the relinquished properties into a purchase of a plurality of like-kind replacement property as a like-kind exchange that qualifies for tax-deferred treatment under a set of rules.

32.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

restrict to a given period of time receipt of funds by a given net proceeds account of the taxpayer for receipt of proceeds from a plurality of sales, each sale relinquishing at least one of a plurality of properties.

33. (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

open for a first given period of time a given net proceeds account of the taxpayer for receiving proceeds from a plurality of relinquished property sales, each sale relinquishing at least one of a plurality of properties.

34. (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

collect a first set of exchange transaction information from the taxpayer comprising information about a particular relinquished property receiver to which a proposed sale of a property to be relinquished by the taxpayer will be made, said information comprising an electronic mail address of the relinquished property receiver.

35. (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

compose an electronic message to a particular relinquished property receiver identified by the taxpayer, said electronic message comprising a set of wiring instructions to an account with an exchange intermediary to which funds for a purchase by the relinquished property receiver of a property to be relinquished by the taxpayer should be wired.

36. (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

record receipt on behalf of one of the taxpayers in to an account with an exchange intermediary a wire transfer of funds for a purchase by a particular

relinquished property receiver of a property to be relinquished by the taxpayer.

37.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

record receipt on behalf of the taxpayer in to an account with an exchange intermediary a plurality of wire transfers of funds for a plurality of purchases, each wire transfer corresponding to a particular purchase by one of the relinquished property receivers of one of a plurality of properties relinquished by the taxpayer.

38.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

release an assignment of ownership of a property to be relinquished from an exchange intermediary to a particular relinquished property receiver according to a set of terms of a sale agreement.

39.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

reinvest funds held for the taxpayer in a restricted account of an exchange intermediary in a purchase of a second property to replace a previously relinquished first property.

40.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

electronically communicate a transfer of funds on behalf of the taxpayer from an account with an exchange intermediary to an account with a bank, said

bank account corresponding to a particular replacement property provider, said transfer of funds corresponding to a purchase by the taxpayer of a second property with which to replace a first property previously relinquished by the taxpayer.

41.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

electronically communicate a transfer of funds on behalf of the taxpayer from an account with an exchange intermediary to a plurality of accounts, each of the plurality of accounts with one of a plurality of banks, each bank account corresponding to one of the replacement property providers, each transfer of funds corresponding to at least one of a plurality of purchases by the taxpayer of at least one property with which to replace at least a portion of one property previously relinquished by the taxpayer.

42.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

calculate a remaining amount of money in an account with an exchange intermediary benefiting the taxpayer by subtracting a total amount of money transferred from the account to at least one of a plurality of bank accounts, each bank account corresponding to one of the replacement property providers, from a total amount of money transferred into the exchange intermediary account on behalf of the taxpayer wherein each transfer into the exchange intermediary account corresponding to a sale by the taxpayer of a relinquished property.

43.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

add as a replacement occurrence each replacement property identified by the taxpayer as part of a particular proposed exchange wherein the taxpayer has not received the replacement property prior to the end of an identification period;

calculate a total aggregate fair market value of the replacement properties identified by the taxpayer as part of the particular proposed exchange;

calculate an aggregate fair market value of a plurality of relinquished properties relinquished by the taxpayer as part of the particular proposed exchange;

calculate a comparison aggregate for the relinquished properties by multiplying the aggregate fair market value of the plurality of relinquished properties time two hundred;

compare the comparison aggregate for the relinquished properties to the total aggregate fair market value of the replacement properties; and

notify the taxpayer that no replacement property has been identified if the total aggregate fair market value of the replacement properties exceeds the comparison aggregate for the relinquished properties and if the calculated replacement occurrence exceeds the number three.

44.   (Withdrawn) The computer system of Claim 3, said computer system further programmed to:

intercept actual and constructive receipt of funds by the taxpayer for an exchange of a replacement property for a property to be relinquished.

45.   (Withdrawn) A method using a computer system for transacting like-kind exchanges, said method comprising:

transacting a relinquishment for divestment by a taxpayer of at least one property to be divested; and

transacting a replacement of the relinquished property by at least one replacement property provider for at least one like-kind replacement property, said relinquishment and said replacement transacted according to a set of tax-deferred treatment rules.

46.   (Withdrawn) A method using a computer system for transacting like-kind exchanges, said method comprising:

transacting an exchange by a taxpayer of at least one property to be relinquished by the taxpayer for at least one like-kind replacement property, said exchange transacted according to a set of tax-deferred treatment rules.

47.   (Withdrawn) A method using a computer system for transacting like-kind exchanges, said method comprising:

A) receiving an input from a taxpayer comprising a plurality of parameters that characterize a proposed exchange of a relinquishment property for an at least one replacement property, wherein the plurality of parameters comprises an identification of an at least one relinquishment property receiver;

B) in response to receiving the input in A), simultaneously testing the plurality of parameters against a set of rules for tax-deferrable exchanges to determine whether the proposed exchange would meet safe-harbor provisions for tax-deferred treatment; and

C) if the result of B) indicates that the proposed exchange would meet safe-harbor provisions for tax-deferred treatment, facilitating transacting the proposed exchange of the relinquishment property for the at least one replacement property between the taxpayer, an at least one relinquishment

property receiver, and an at least one replacement property provider, wherein facilitating transacting the proposed exchange comprises automatically notifying the at least one relinquishment property receiver, according to the identification of the at least one relinquishment property receiver, of an assignment to an intermediary of a right by the taxpayer to sell the relinquishment property.

48.   (Withdrawn) The method of Claim 47, said method further comprising:

batch-depositing proceeds for exchanging a first set of properties to be relinquished for a set of like-kind replacement properties in a restricted qualified exchange intermediary account.

49.   (Withdrawn) The method of Claim 47, said method further comprising:

electronically generating an online interface through which the taxpayer can electronically communicate through at least one intermediary the relinquishment of at least one relinquishment property; and

electronically generating an online interface through which the taxpayer can electronically communicate a replacement of the at least one relinquished property with at least one replacement property.

50.   (Withdrawn) The method of Claim 47, said method further comprising:

transacting a relinquishment of a first property by the taxpayer independently of a reinvestment in a second property of funds received on behalf of the taxpayer for the relinquishment of the first property.

51.   (Withdrawn) The method of Claim 47, said method further comprising:

saving in a database a plurality of electronic addresses wherein each

electronic address is characterized by a unique identifier and wherein each unique identifier corresponds to a particular exchange intermediary of a plurality of exchange intermediaries; and

retrieving from the database, in response to an input by the taxpayer of an exchange intermediary identifier, an electronic address for an exchange intermediary with an identifier that corresponds to the taxpayer input of the exchange intermediary identifier.

52.   (Withdrawn) The method of Claim 51, said method further comprising:

establishing a communication link with the retrieved electronic address.

53.   (Withdrawn) The method of Claim 52 said method further comprising:

formatting electronic communications with each exchange intermediary according to requirements of the exchange intermediary corresponding to the taxpayer-input exchange intermediary identifier.

54.   (Withdrawn) The method of Claim 47, said method further comprising:

comparing a set of parameters describing a proposed like-kind exchange transaction input by the taxpayer with a set of rules by which like kind exchange transactions qualify for tax-deferred treatment.

55.   (Withdrawn) The method of Claim 47, wherein the plurality of parameters that characterize the proposed exchange further comprises:

an identification of a first type of a first property to be relinquished, and an identification of a second type of a second property to replace the first property.

56.   (Withdrawn) The method of Claim 47, wherein the plurality of parameters further comprises an indication for the relinquishment property of a relinquishment property type, and an indication, for each of the at least one replacement property, of a respective replacement property type, wherein the simultaneously testing of B) comprises:

determining whether the proposed exchange of the relinquishment property of the relinquishment property type, for each of the at least one replacement property of the respective replacement property type would meet safe-harbor provisions for tax-deferred treatment, according to the set of rules for tax-deferrable exchanges.

57.   (Withdrawn) The method of Claim 47, said method further comprising:

determining a schedule of deadlines by which a plurality of phases must be completed for an exchange of a first property to be relinquished by the taxpayer for a second property to replace the first property.

58.   (Withdrawn) The method of Claim 47, said method further comprising:

calculating for each like-kind exchange a deadline date comprising the earlier of:

a) a second date that occurs one hundred eighty days after a first date on which the taxpayer transfers a property to be relinquished in a proposed exchange transaction; or

b) a third date by which the taxpayer must file a tax return with which to return a tax imposed on the transfer of the relinquished property.

59.   (Withdrawn) The method of Claim 47, said method further comprising:

comparing a current date for a day on which the taxpayer that has transferred a first property to be relinquished in a proposed exchange transaction to a first deadline date by which the taxpayer must identify a second property with which to replace the first property.

60.   (Withdrawn) The method of Claim 47, wherein the plurality of parameters that characterize the proposed exchange in A) comprise a current date and a relinquishment date, wherein the simultaneously testing of B) comprises:

D) calculating a replacement identification deadline comprising adding a replacement identification time frame to the relinquishment date;

E) comparing the replacement identification deadline to the current date; and

F) if the current date is less than the replacement identification deadline, sending a notification to the taxpayer of the replacement identification deadline.

61.   (Withdrawn) The method of Claim 47, said method further comprising:

D) for a result of B) that indicates that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment, generating a notification to the taxpayer that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment.

62.   (Withdrawn) he method of Claim 47, said method further comprising:

communicating a first set of exchange transaction information to one of said relinquished property receivers comprising: a set of wiring instructions and a set of assignment information.

63.   (Withdrawn) The method of Claim 47, said method further comprising:

collecting a notification of wired funds from a bank for a particular relinquished property receiver for the benefit of the taxpayer;

recording a deposit of the wired funds into a general account for the benefit of the taxpayer; and

notifying an exchange intermediary administrator of the recorded deposit of the wired funds into a general account for the benefit of the taxpayer.

64.   (Withdrawn) The method of Claim 47, said method further comprising:

(D) periodically accessing at least one exchange intermediary system to retrieve updates to like-kind exchange information pertaining to the taxpayer.

65.   (Withdrawn) The method of Claim 47, said method further comprising:

collecting a set of wire transfer instructions pertaining to a proposed transfer of a replacement property on behalf of one of said taxpayers for a replacement amount; and

verifying that the taxpayer has sufficient funds in a general system account for which a subaccount exists on behalf of the taxpayer for at least the replacement amount.

66.   (Withdrawn) The method of Claim 47, said method further comprising:

evaluating a set of parameters describing a proposed like-kind exchange transaction for the taxpayer according to a set of rules by which like-kind exchange transactions qualify for tax-deferred treatment; and

alerting the taxpayer about each discrepancy between any one of said parameters and a corresponding rule by which like-kind exchange transactions qualify for tax-deferred treatment.

67. (Withdrawn) The method of Claim 47, said method further comprising:

transferring funds on behalf of the taxpayer from a system level account to a bank and bank account specified by one of said replacement property owners;

obtaining transfer of ownership of a replacement property from the replacement property owner; and

transferring ownership of the replacement property to the taxpayer.

68. (Withdrawn) The method of Claim 47, said method further comprising:

establishing through collecting input from the taxpayer characterizing a proposed exchange of two properties an intent by the taxpayer to treat a sale of a first property to be relinquished and a subsequent reinvestment of proceeds received from the sale of the first property into a purchase of a like-kind replacement second property as a like-kind exchange that qualifies for tax-deferred treatment under a set of rules.

69. (Withdrawn) The method of Claim 47, said method further comprising:

collecting from the taxpayer input characterizing an intent by the taxpayer to treat a sale of at least one property to be relinquished and a subsequent reinvestment of proceeds received from the sale of the relinquished property into a purchase of at least one like-kind replacement property as a like-kind exchange that qualifies for tax-deferred treatment under a set of rules.

70.   (Withdrawn) The method of Claim 47, said method further comprising:

generating for electronic execution by the taxpayer an online exchange agreement input interface for collecting input by the taxpayer of an agreement by the taxpayer to a set of terms according to which a first property to be relinquished will be exchanged for a second property to replace the relinquished property.

71.   (Withdrawn) The method of Claim 47, said method further comprising:

collecting input from the taxpayer that electronically characterizes an agreement by the taxpayer to a set of terms by which a first property to be relinquished will be exchanged for a second property with which to replace the relinquished property.

72.   (Withdrawn) The method of Claim 47, said method further comprising:

collecting an electronic signature from the taxpayer to an online exchange agreement that electronically characterizes an intent by the taxpayer to treat a sale of a first property to be relinquished and a subsequent reinvestment of proceeds received from the sale of the relinquished property into a purchase of a second like-kind replacement property as a like-kind exchange that qualifies for tax-deferred treatment under a set of rules.

73.   (Withdrawn) The method of Claim 47, said method further comprising:

generating for electronic execution by the taxpayer an online exchange agreement input screen for collecting an indication by the taxpayer of agreement by the taxpayer to a set of terms by which multiple properties to be relinquished

will be exchanged for multiple replacement properties.

74. (Withdrawn) The method of Claim 47, said method further comprising:

collecting input from the taxpayer of an agreement by the taxpayer to a set of terms by which multiple properties to be relinquished will be exchanged for multiple properties with which to replace the relinquished properties.

75. (Withdrawn) The method of Claim 47, said method further comprising:

collecting an electronic signature from the taxpayer to an online exchange agreement that electronically characterizes an intent by the taxpayer to treat a sale of a plurality of properties to be relinquished and a subsequent reinvestment of proceeds received from the sale of the relinquished properties into a purchase of a plurality of like-kind replacement property as a like-kind exchange that qualifies for tax-deferred treatment under a set of rules.

76. (Withdrawn) The method of Claim 47, said method further comprising:

restricting to a given period of time receipt of funds by a given net proceeds account of the taxpayer for receipt of proceeds from a plurality of sales, each sale relinquishing at least one of a plurality of properties.

77. (Withdrawn) The method of Claim 47, said method further comprising:

opening for a first given period of time a given net proceeds account of the taxpayer for receiving proceeds from a plurality of relinquished property sales, each sale relinquishing at least one of a plurality of properties.

78. (Withdrawn) The method of Claim 47, said method further comprising:

collecting a first set of exchange transaction information from the taxpayer comprising information about a particular relinquished property receiver to which a proposed sale of a property to be relinquished by the taxpayer will be made, said information comprising an electronic mail address of the relinquished property receiver.

79.　(Withdrawn) The method of Claim 47, said method further comprising:

composing an electronic message to a particular relinquished property receiver identified by the taxpayer, said electronic message comprising a set of wiring instructions to an account with an exchange intermediary to which funds for a purchase by the relinquished property receiver of a property to be relinquished by the taxpayer should be wired.

80.　(Withdrawn) The method of Claim 47, said method further comprising:

recording receipt on behalf of one of the taxpayers in to an account with an exchange intermediary a wire transfer of funds for a purchase by a particular relinquished property receiver of a property to be relinquished by the taxpayer.

81.　(Withdrawn) The method of Claim 47, said method further comprising:

recording receipt on behalf of the taxpayer in to an account with an exchange intermediary a plurality of wire transfers of funds for a plurality of purchases, each wire transfer corresponding to a particular purchase by one of the relinquished property receivers of one of a plurality of properties relinquished by the taxpayer.

82.　(Withdrawn) The method of Claim 47, said method further comprising:

releasing an assignment of ownership of a property to be relinquished from an exchange intermediary to a particular relinquished property receiver according to a set of terms of a sale agreement.

83.   (Withdrawn) The method of Claim 47, said method further comprising:

reinvesting funds held for the taxpayer in a restricted account of an exchange intermediary in a purchase of a second property to replace a previously relinquished first property.

84.   (Withdrawn) The method of Claim 47, said method further comprising:

electronically communicating a transfer of funds on behalf of the taxpayer from an account with an exchange intermediary to an account with a bank, said bank account corresponding to a particular replacement property provider, said transfer of funds corresponding to a purchase by the taxpayer of a second property with which to replace a first property previously relinquished by the taxpayer.

85.   (Withdrawn) The method of Claim 47, said method further comprising:

electronically communicating a transfer of funds on behalf of the taxpayer from an account with an exchange intermediary to a plurality of accounts, each of the plurality of accounts with one of a plurality of banks, each bank account corresponding to one of the replacement property providers, each transfer of funds corresponding to at least one of a plurality of purchases by the taxpayer of at least one property with which to replace at least a portion of one property previously relinquished by the taxpayer.

86.   (Withdrawn) The method of Claim 47, said method further comprising:

calculating a remaining amount of money in an account with an exchange intermediary benefiting the taxpayer by subtracting a total amount of money transferred from the account to at least one of a plurality of bank accounts, each bank account corresponding to one of the replacement property providers, from a total amount of money transferred into the exchange intermediary account on behalf of the taxpayer wherein each transfer into the exchange intermediary account corresponding to a sale by the taxpayer of a relinquished property.

87.   (Withdrawn) The method of Claim 47, said method further comprising:

adding as a replacement occurrence each replacement property identified by the taxpayer as part of a particular proposed exchange wherein the taxpayer has not received the replacement property prior to the end of an identification period;

calculating a total aggregate fair market value of the replacement properties identified by the taxpayer as part of the particular proposed exchange;

calculating an aggregate fair market value of a plurality of relinquished properties relinquished by the taxpayer as part of the particular proposed exchange;

calculating a comparison aggregate for the relinquished properties by multiplying the aggregate fair market value of the plurality of relinquished properties time two hundred;

comparing the comparison aggregate for the relinquished properties to the total aggregate fair market value of the replacement properties; and

notifying the taxpayer that no replacement property has been identified if the total aggregate fair market value of the replacement properties exceeds the comparison aggregate for the relinquished properties and if the calculated

replacement occurrence exceeds the number three.

88.   (Withdrawn) The method of Claim 47, said method further comprising:

intercepting actual and constructive receipt of funds by the taxpayer for an exchange of a replacement property for a property to be relinquished.

89.   (Withdrawn) A computer program product embodying computer program instructions for execution by a computer for transacting like-kind exchanges, said computer program product comprising:

a set of program instructions for transacting a relinquishment for divestment by a taxpayer of at least one property to be divested; and

a set of program instructions for transacting a replacement of the relinquished property by at least one replacement property provider for at least one like-kind replacement property, said relinquishment and said replacement transacted according to a set of tax-deferred treatment rules.

90.   (Withdrawn) A computer program product embodying computer program instructions for execution by a computer for transacting like-kind exchanges, said computer program product comprising:

a set of program instructions for transacting an exchange by a taxpayer of at least one property to be relinquished by the taxpayer for at least one like-kind replacement property, said exchange transacted according to a set of tax-deferred treatment rules.

91.   (Withdrawn) A computer program product embodying computer program instructions for execution by a computer for transacting like-kind exchanges, said

computer program product comprising:

A) a set of program instructions for receiving a plurality of inputs from a taxpayer that characterize a proposed exchange of a relinquishment property for an at least one replacement property, wherein the plurality of inputs comprises an identification of an at least one relinquishment property receiver and an assignment to an intermediary of a right by the taxpayer to sell the relinquishment property;

B) a set of program instructions for, in response to receiving the input in A), simultaneously testing the plurality of inputs according a set of rules for tax-deferrable exchanges to determine whether the proposed exchange would meet safe-harbor provisions for qualifying for tax-deferred treatment; and

C) a set of program instructions for, in response to a result of the simultaneous testing in B) indicating that the proposed exchange would meet safe-harbor provisions for qualifying for tax-deferred treatment, facilitating transacting the proposed exchange, wherein facilitating transacting the proposed exchange comprises electronically notifying the at least one relinquishment property receiver of an assignment to a qualified intermediary of a right by the taxpayer to sell the relinquishment property.

92.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for batch-depositing proceeds for exchanging a first set of properties to be relinquished for a set of like-kind replacement properties in a restricted qualified exchange intermediary account.

93.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for electronically generating an online interface through which the taxpayer can electronically communicate through at least one intermediary the relinquishment of at least one relinquishment property; and

a set of program instructions for electronically generating an online interface through which the taxpayer can electronically communicate a replacement of the at least one relinquished property with at least one replacement property.

94. (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for transacting a relinquishment of a first property by the taxpayer independently of a reinvestment in a second property of funds received on behalf of the taxpayer for the relinquishment of the first property.

95. (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for saving in a database a plurality of electronic addresses wherein each electronic address is characterized by a unique identifier and wherein each unique identifier corresponds to a particular exchange intermediary of a plurality of exchange intermediaries; and

a set of program instructions for retrieving from the database, in response to an input by the taxpayer of an exchange intermediary identifier, an electronic address for an exchange intermediary with an identifier that corresponds to the taxpayer input of the exchange intermediary identifier.

96.   (Withdrawn) The computer program product of Claim 95, said computer program product further comprising:

a set of program instructions for establishing a communication link with the retrieved electronic address.

97.   (Withdrawn) The computer program product of Claim 96 said computer program product further comprising:

a set of program instructions for formatting electronic communications with each exchange intermediary according to requirements of the exchange intermediary corresponding to the taxpayer-input exchange intermediary identifier.

98.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for comparing a set of parameters describing a proposed like-kind exchange transaction input by the taxpayer with a set of rules by which like kind exchange transactions qualify for tax-deferred treatment.

99.   (Withdrawn) The computer program product of Claim 91, wherein at least a first input of the plurality of inputs that characterize the proposed exchange in A) comprises, for the relinquishment property, an indication of a relinquishment property type, and wherein at least a second parameter of the plurality of parameters that characterize the proposed exchange in A) comprises, for the at least one replacement property, an indication of a respective replacement property type.

100. (Withdrawn) The computer program product of Claim 91, wherein at least a first input of the plurality of inputs that characterize the proposed exchange in A) comprises, for the relinquishment property, an indication of a relinquishment property type, wherein at least a second input of the plurality of inputs that characterize the proposed exchange in A) comprises, for the at least one replacement property, an indication of a respective replacement property type, and wherein the simultaneously testing of B) comprises:

determining whether the proposed exchange of the relinquishment property of the relinquishment property type, for the at least one replacement property of the respective replacement property type would meet safe-harbor provisions for qualifying for tax-deferred treatment, according to the set of rules for tax-deferrable exchanges.

101. (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for determining a schedule of deadlines by which a plurality of phases must be completed for an exchange of a first property to be relinquished by the taxpayer for a second property to replace the first property.

102. (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for calculating for each like-kind exchange a deadline date comprising the earlier of:

a) a second date that occurs one hundred eighty days after a first date on which the taxpayer transfers a property to be relinquished in a proposed exchange transaction; or

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b) a third date by which the taxpayer must file a tax return with which to return a tax imposed on the transfer of the relinquished property.

103.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for comparing a current date for a day on which the taxpayer that has transferred a first property to be relinquished in a proposed exchange transaction to a first deadline date by which the taxpayer must identify a second property with which to replace the first property.

104.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

(D) a set of program instructions for, in response to a result of the simultaneous testing in B) indicating that the proposed exchange would not meet safe-harbor provisions for qualifying for tax-deferred treatment, generating a notification to the taxpayer that the proposed exchange would not meet safe-harbor provisions for qualifying for tax-deferred treatment.

105.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

(D) a set of program instructions for collecting a set of registration input from the taxpayer comprising: a set of registration data characterizing the taxpayer, a bank identifier for a bank with which the taxpayer does business, a bank account identifier in which the taxpayer has the authority to deposit and withdraw funds, and a selection of an exchange intermediary.

106. (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for communicating a first set of exchange transaction information to one of said relinquished property receivers comprising: a set of wiring instructions and a set of assignment information.

107. (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for collecting a notification of wired funds from a bank for a particular relinquished property receiver for the benefit of the taxpayer;

a set of program instructions for recording a deposit of the wired funds into a general account for the benefit of the taxpayer; and

a set of program instructions for notifying an exchange intermediary administrator of the recorded deposit of the wired funds into a general account for the benefit of the taxpayer.

108. (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

(D) a set of program instructions for periodically accessing at least one exchange intermediary system to identify and retrieve like-kind exchange information and updates to like-kind exchange information pertaining to the taxpayer.

109. (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for collecting a set of wire transfer instructions pertaining to a proposed transfer of a replacement property on behalf of one of said taxpayers for a replacement amount; and

a set of program instructions for verifying that the taxpayer has sufficient funds in a general system account for which a subaccount exists on behalf of the taxpayer for at least the replacement amount.

110.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for evaluating a set of parameters describing a proposed like-kind exchange transaction for the taxpayer according to a set of rules by which like-kind exchange transactions qualify for tax-deferred treatment; and

a set of program instructions for alerting the taxpayer about each discrepancy between any one of said parameters and a corresponding rule by which like-kind exchange transactions qualify for tax-deferred treatment.

111.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for transferring funds on behalf of the taxpayer from a system level account to a bank and bank account specified by one of said replacement property owners;

a set of program instructions for obtaining transfer of ownership of a replacement property from the replacement property owner; and

a set of program instructions for transferring ownership of the replacement property to the taxpayer.

112. (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for establishing through collecting input from the taxpayer characterizing a proposed exchange of two properties an intent by the taxpayer to treat a sale of a first property to be relinquished and a subsequent reinvestment of proceeds received from the sale of the first property into a purchase of a like-kind replacement second property as a like-kind exchange that qualifies for tax-deferred treatment under a set of rules.

113. (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for collecting from the taxpayer input characterizing an intent by the taxpayer to treat a sale of at least one property to be relinquished and a subsequent reinvestment of proceeds received from the sale of the relinquished property into a purchase of at least one like-kind replacement property as a like-kind exchange that qualifies for tax-deferred treatment under a set of rules.

114. (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for generating for electronic execution by the taxpayer an online exchange agreement input interface for collecting input by the taxpayer of an agreement by the taxpayer to a set of terms according to which a first property to be relinquished will be exchanged for a second property to replace the relinquished property.

115.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for collecting input from the taxpayer that electronically characterizes an agreement by the taxpayer to a set of terms by which a first property to be relinquished will be exchanged for a second property with which to replace the relinquished property.

116.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for collecting an electronic signature from the taxpayer to an online exchange agreement that electronically characterizes an intent by the taxpayer to treat a sale of a first property to be relinquished and a subsequent reinvestment of proceeds received from the sale of the relinquished property into a purchase of a second like-kind replacement property as a like-kind exchange that qualifies for tax-deferred treatment under a set of rules.

117.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for generating for electronic execution by the taxpayer an online exchange agreement input screen for collecting an indication by the taxpayer of agreement by the taxpayer to a set of terms by which multiple properties to be relinquished will be exchanged for multiple replacement properties.

118.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for collecting input from the taxpayer of an agreement by the taxpayer to a set of terms by which multiple properties to be relinquished will be exchanged for multiple properties with which to replace the relinquished properties.

119.　(Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for collecting an electronic signature from the taxpayer to an online exchange agreement that electronically characterizes an intent by the taxpayer to treat a sale of a plurality of properties to be relinquished and a subsequent reinvestment of proceeds received from the sale of the relinquished properties into a purchase of a plurality of like-kind replacement property as a like-kind exchange that qualifies for tax-deferred treatment under a set of rules.

120.　(Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for restricting to a given period of time receipt of funds by a given net proceeds account of the taxpayer for receipt of proceeds from a plurality of sales, each sale relinquishing at least one of a plurality of properties.

121.　(Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for opening for a first given period of time a given net proceeds account of the taxpayer for receiving proceeds from a plurality of relinquished property sales, each sale relinquishing at least one of a

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plurality of properties.

122.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for collecting a first set of exchange transaction information from the taxpayer comprising information about a particular relinquished property receiver to which a proposed sale of a property to be relinquished by the taxpayer will be made, said information comprising an electronic mail address of the relinquished property receiver.

123.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for composing an electronic message to a particular relinquished property receiver identified by the taxpayer, said electronic message comprising a set of wiring instructions to an account with an exchange intermediary to which funds for a purchase by the relinquished property receiver of a property to be relinquished by the taxpayer should be wired.

124.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for recording receipt on behalf of one of the taxpayers in to an account with an exchange intermediary a wire transfer of funds for a purchase by a particular relinquished property receiver of a property to be relinquished by the taxpayer.

125.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for recording receipt on behalf of the taxpayer in to an account with an exchange intermediary a plurality of wire transfers of funds for a plurality of purchases, each wire transfer corresponding to a particular purchase by one of the relinquished property receivers of one of a plurality of properties relinquished by the taxpayer.

126.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for releasing an assignment of ownership of a property to be relinquished from an exchange intermediary to a particular relinquished property receiver according to a set of terms of a sale agreement.

127.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for reinvesting funds held for the taxpayer in a restricted account of an exchange intermediary in a purchase of a second property to replace a previously relinquished first property.

128.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for electronically communicating a transfer of funds on behalf of the taxpayer from an account with an exchange intermediary to an account with a bank, said bank account corresponding to a particular replacement property provider, said transfer of funds corresponding to

a purchase by the taxpayer of a second property with which to replace a first property previously relinquished by the taxpayer.

129.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for electronically communicating a transfer of funds on behalf of the taxpayer from an account with an exchange intermediary to a plurality of accounts, each of the plurality of accounts with one of a plurality of banks, each bank account corresponding to one of the replacement property providers, each transfer of funds corresponding to at least one of a plurality of purchases by the taxpayer of at least one property with which to replace at least a portion of one property previously relinquished by the taxpayer.

130.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for calculating a remaining amount of money in an account with an exchange intermediary benefiting the taxpayer by subtracting a total amount of money transferred from the account to at least one of a plurality of bank accounts, each bank account corresponding to one of the replacement property providers, from a total amount of money transferred into the exchange intermediary account on behalf of the taxpayer wherein each transfer into the exchange intermediary account corresponding to a sale by the taxpayer of a relinquished property.

131.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for adding as a replacement occurrence each replacement property identified by the taxpayer as part of a particular proposed exchange wherein the taxpayer has not received the replacement property prior to the end of an identification period;

a set of program instructions for calculating a total aggregate fair market value of the replacement properties identified by the taxpayer as part of the particular proposed exchange;

a set of program instructions for calculating an aggregate fair market value of a plurality of relinquished properties relinquished by the taxpayer as part of the particular proposed exchange;

a set of program instructions for calculating a comparison aggregate for the relinquished properties by multiplying the aggregate fair market value of the plurality of relinquished properties time two hundred;

a set of program instructions for comparing the comparison aggregate for the relinquished properties to the total aggregate fair market value of the replacement properties; and

a set of program instructions for notifying the taxpayer that no replacement property has been identified if the total aggregate fair market value of the replacement properties exceeds the comparison aggregate for the relinquished properties and if the calculated replacement occurrence exceeds the number three.

132.   (Withdrawn) The computer program product of Claim 91, said computer program product further comprising:

a set of program instructions for intercepting actual and constructive receipt of funds by the taxpayer for an exchange of a replacement property for a property to be relinquished.

133. (New) An interactive, online qualified-intermediary computer system for transacting like-kind exchanges of an at least one relinquishment property for an at least one replacement property between a taxpayer, an at least one relinquishment property receiver, and an at least one replacement property provider, said computer system comprising at least one computer device, said at least one computer device programmed to:

A) receive from the taxpayer an input comprising a plurality of parameters that characterize a proposed exchange of the at least one relinquishment property with the at least one replacement property;

B) in response to receiving the input in A), substantially simultaneously test the plurality of parameters that characterize the proposed exchange against a set of rules by which like-kind exchange transactions meet safe-harbor provisions for tax-deferred treatment to determine whether the proposed exchange would meet safe-harbor provisions for tax-deferred treatment;

C) for a result of B) that indicates that the proposed exchange would meet safe-harbor provisions for tax-deferred treatment, automatically transacting at least a portion of the proposed exchange of the at least one property to be relinquished for the at least one replacement property, wherein automatically transacting at least a portion of the proposed exchange comprises automatically sending to the at least one relinquishment property receiver, an electronic notification of an assignment by the taxpayer of rights to an intermediary of ownership of the relinquishment property; and

D) for a result of B) that indicates that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment, generate a notification to the taxpayer that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment.

134. (New) An interactive, online qualified-intermediary computer system for

transacting like-kind exchanges of an at least one relinquishment property for an at least one replacement property between a taxpayer, an at least one relinquishment property receiver, and an at least one replacement property provider, said computer system comprising at least one computer device, said at least one computer device programmed to:

A) receive from the taxpayer an input comprising a plurality of parameters that characterize a proposed exchange of the at least one relinquishment property with the at least one replacement property;

B) in response to receiving the input in A), substantially simultaneously test the plurality of parameters that characterize the proposed exchange against a set of rules by which like-kind exchange transactions meet safe-harbor provisions for tax-deferred treatment to determine whether the proposed exchange would meet safe-harbor provisions for tax-deferred treatment;

C) for a result of B) that indicates that the proposed exchange would meet safe-harbor provisions for tax-deferred treatment, automatically transacting at least a portion of the proposed exchange of the at least one property to be relinquished for the at least one replacement property, wherein automatically transacting at least a portion of the proposed exchange comprises receiving an indication of funds transferred by the at least one relinquishment property receiver according to a set of terms of a sale agreement with the taxpayer; and

D) for a result of B) that indicates that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment, generate a notification to the taxpayer that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment.